

# SUMNER COUNTY COMMISSION

355 N. Belvedere Drive  
Gallatin, Tennessee 37066-5410

---

## Education Ad Hoc Committee:

Robert Brown, Chairman  
Terri Boyt, Vice-Chairman  
Todd Kerr, Citizen  
Colin Zimmerman, Citizen  
Merrol Hyde, Commission Chair  
David Lawing, Finance Director  
Eric Sitler, Law Director

## Commissioners

*Terry Moss- 1*

*Terry Wright- 2*

*Mark Harrison- 3*

*Dillon Lamberth- 4*

*Darrell Rogers- 5*

*David Klein- 6*

*Danny Sullivan- 7*

*Baker Ring- 8*

*Mary Genung- 9*

*Benjamin A. Harris- 10*

*Kevin Pomeroy- 11*

*Deborah Holmes- 12*

*Terri Boyt- 13*

*Jamie Teachenor- 14*

*J. Wes Wynne- 15*

*Jeremy Mansfield- 16*

*Robert B Brown III- 17*

*Don Schmit- 18*

*Shannon Burgdorf- 19*

*Merrol Hyde- 20*

*Jerry F. Becker- 21*

*Matthew Shoaf- 22*

*Tim Jones- 23*

*Chrissi S. Miller- 24*

## AGENDA EDUCATION AD HOC COMMITTEE

6:00 p.m.

March 20, 2023

Robert Brown, Chairman

1. Call to Order
2. Invocation
3. Approval of Agenda
4. Approval of Minutes- February 23, 2023
5. Recognition of the Public
6. Old Business
7. New Business
  - a. Presentation by Josh Suddath- future population trends of the county versus school utilization
8. Adjournment

**MINUTES  
EDUCATION COMMITTEE AD HOC  
CHAIRMAN, ROBERT BROWN III  
FEBRUARY 23, 2023**

**Present:**

Robert Brown, III, Chairman  
Terri Boyt, Vice-Chairman  
Merrol Hyde, Commission Chairman  
Todd Kerr, Citizen  
David Lawing, Finance Director  
Eric Sitler, Law Director  
Colin Zimmerman, Citizen

**Also Present:**

Steve Weiner, Staff Attorney  
Wesley Roberts, CTAS  
Jennifer Mitchell, minute taker

Commissioner Brown brought the meeting of the Education Ad Hoc Committee to order with an invocation by Commission Chairman Hyde on Thursday, February 23, 2023 at 6:00 p.m. in the Sumner County Administration building in Gallatin.

3. Adoption of the Agenda. Comm. Brown requested to add item 4a1 to approve meeting date to the agenda. Comm. Boyt moved, seconded by Colin Zimmerman, to add item 4a1 to the agenda. The motion carried unanimously.

Todd Kerr moved, seconded by Comm. Boyt, to approve the agenda as amended. The motion carried unanimously.

4. New Business.

a. Vote on Chairman and Vice Chairman

David Lawing nominated Comm. Brown for Chairman, seconded by Comm. Boyt. The Committee voted unanimously to elect Comm. Brown as Chairman.

David Lawing nominated Comm. Boyt for Vice-Chairman, seconded by Colin Zimmerman. The Committee voted unanimously to elect Comm. Boyt as Vice-Chairman.

4a1. Meeting date. Chairman Brown recommended meeting Monday, 6:00 p.m. before the Commission meeting. Chairman Brown moved, seconded by David Lawing, to approve the meeting date of Monday, 6:00 p.m.

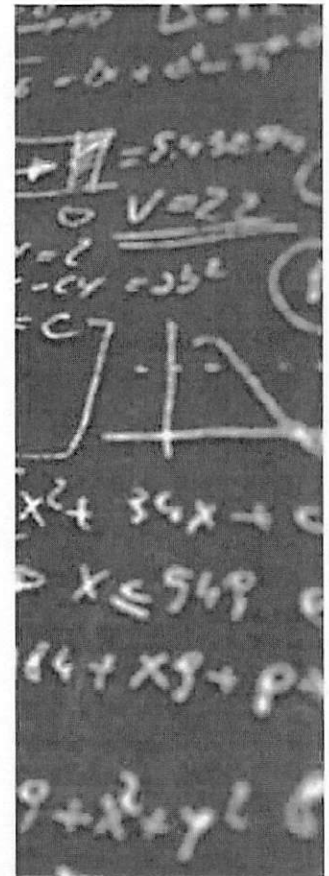
- b. Presentation by Wesley Roberts (attached).  
Mr. Roberts gave a presentation on the BEP formula for school funding which is to be replaced with TISA.

5. Adjournment.

Chairman Brown declared the Committee adjourned at 7:25 p.m. upon motion of Comm. Boyt and seconded by David Lawing.

Prepared by Jennifer Mitchell

# Understanding the BEP Formula





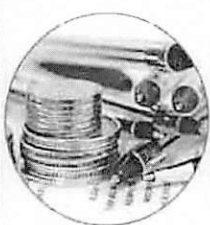
Tennessee  
Foundation  
Program  
Challenged

Late 1980s



Education  
Improvement  
Act

1992



BEP Formula  
Developed

1992



BEP  
Additional  
Legal  
Challenges

1990s -2000s



BEP 2.0  
Developed

2007



BEP 2.0  
Phase-In  
Stopped

2016

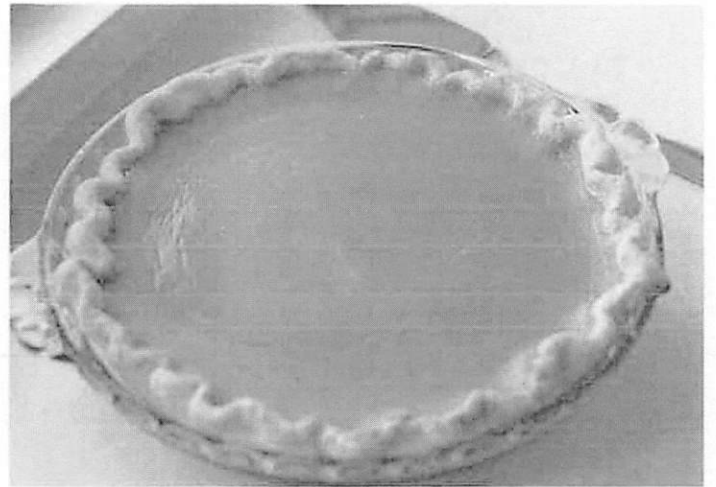
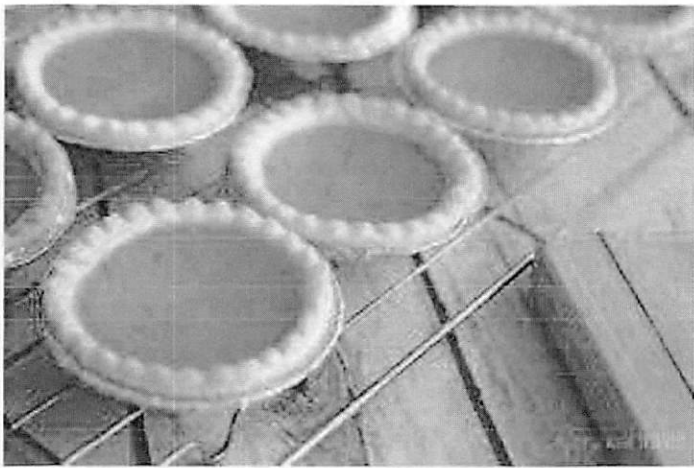
## **BEP is 2 formulas in 1**

### **(1) Total Dollars**

calculated by TDOE

### **(2) Fiscal Capacity**

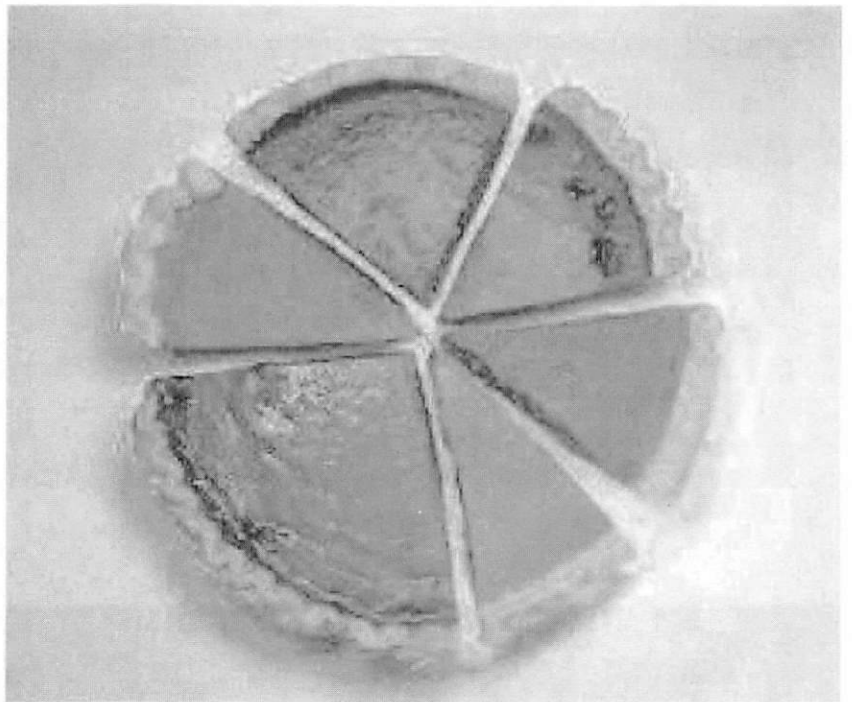
calculated by  
TACIR & UT BCBER



**Formula 1: Size of the pie**

---

**Formula 2:**  
**Size of the**  
**pie pieces**



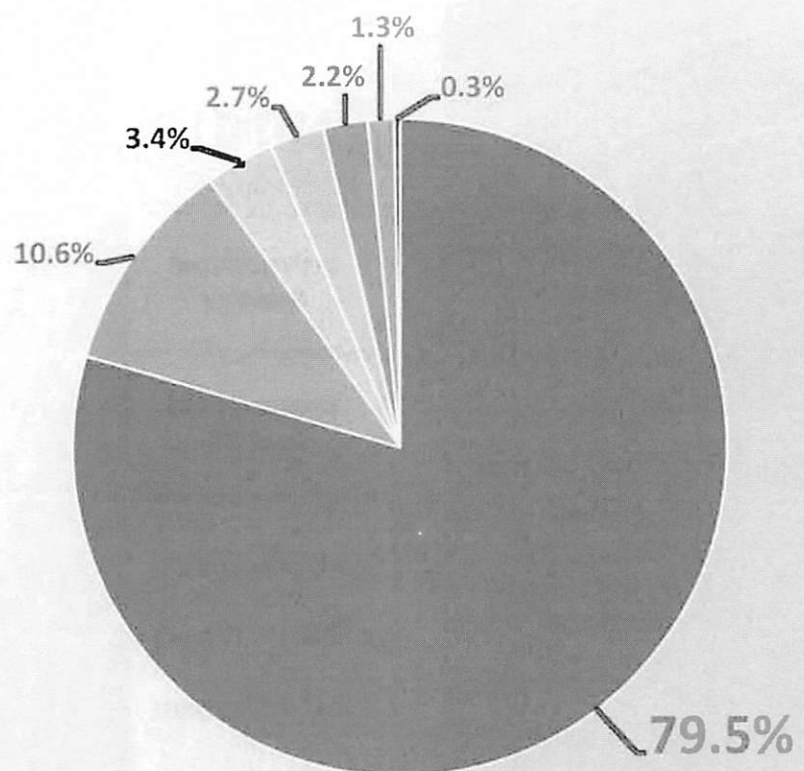


ADM	Salary/Benefits	Unit Costs
Average Daily Membership or Enrollment	Salary/benefits funded per BEP position	Average costs for textbooks, supplies, materials, equipment, exit exams, etc...

**BEP has several inputs**

## BEP Funding

- Salaries & Benefits
- Capital & Debt Service
- Supplies & Equipment
- Transportation
- Maintenance & Operations
- Textbooks
- Technology





## Funding Breakdown

<b>Instructional Salaries</b>	70% state; 30% local Instructional salaries
<b>Instructional Benefits</b>	70% state; 30% local Instructional benefits
<b>Classroom</b>	75% state; 25% local Classroom components or instructional salaries and benefits
<b>Non-Classroom</b>	50% state; 50% local Non-classroom components, classroom components, or instructional salaries and benefits

## Grades



K-12

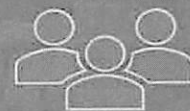
## ADMs



## Ratio



## Positions



K – 3

431

÷

20

=

21.57

4 – 6

313

÷

25

=

12.53

Total Positions

34.10

BEP Instructional Salary

X \$48,330

Total Salary Allocation

\$1,648,053

# Fiscal Capacity TACIR Model

---

Per Pupil Own-Source Revenue

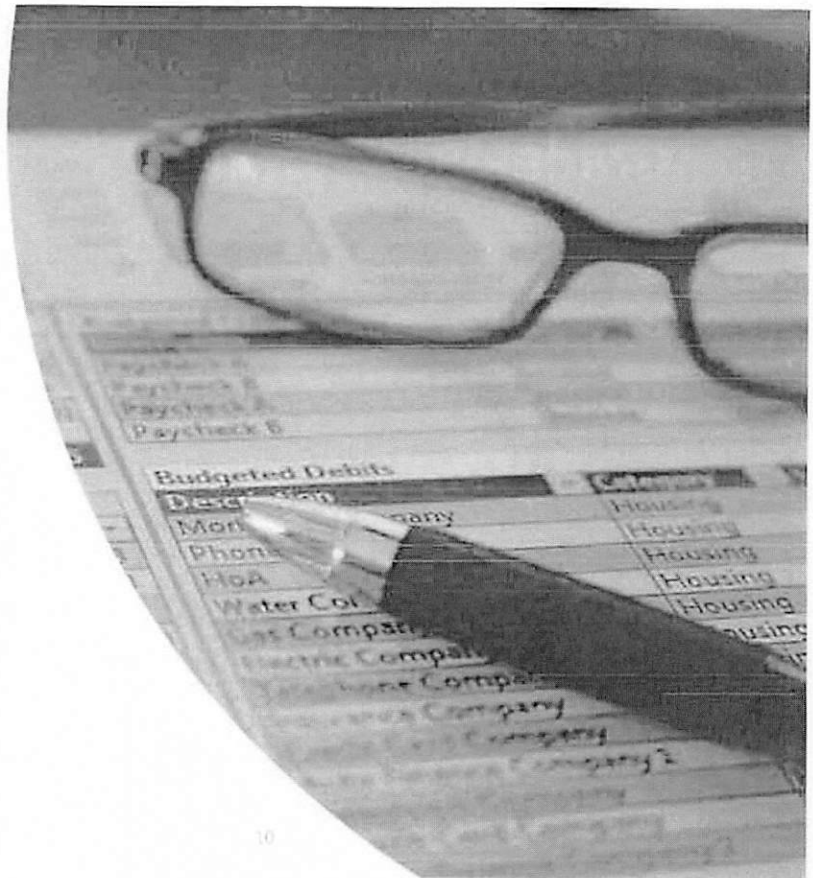
Per Pupil Equalized Property Assessment

Per Pupil Taxable Sales

Per Capita Income

Tax Burden

Service Burden





# Fiscal Capacity BCBER Model

---

Equalized Property Assessment

Taxable Sales

**Fiscal Capacity  
Current Application (Now Law)**

50% TACIR Results



50% BCBER Results



Total Positions		34.10
BEP Instructional Salary	X	<u>\$48,330</u>
Total Allocation		\$1,648,053
State Percent	X	<u>87.24%</u>
Total State Allocation		\$1,437,761



## Positions Generated (System level or school level?)

School A

- 10 students **requires 1** teacher

School B

- 10 students **requires 1** teacher

School System is only funded 1 teacher through the BEP

---

1 teacher per 20 students

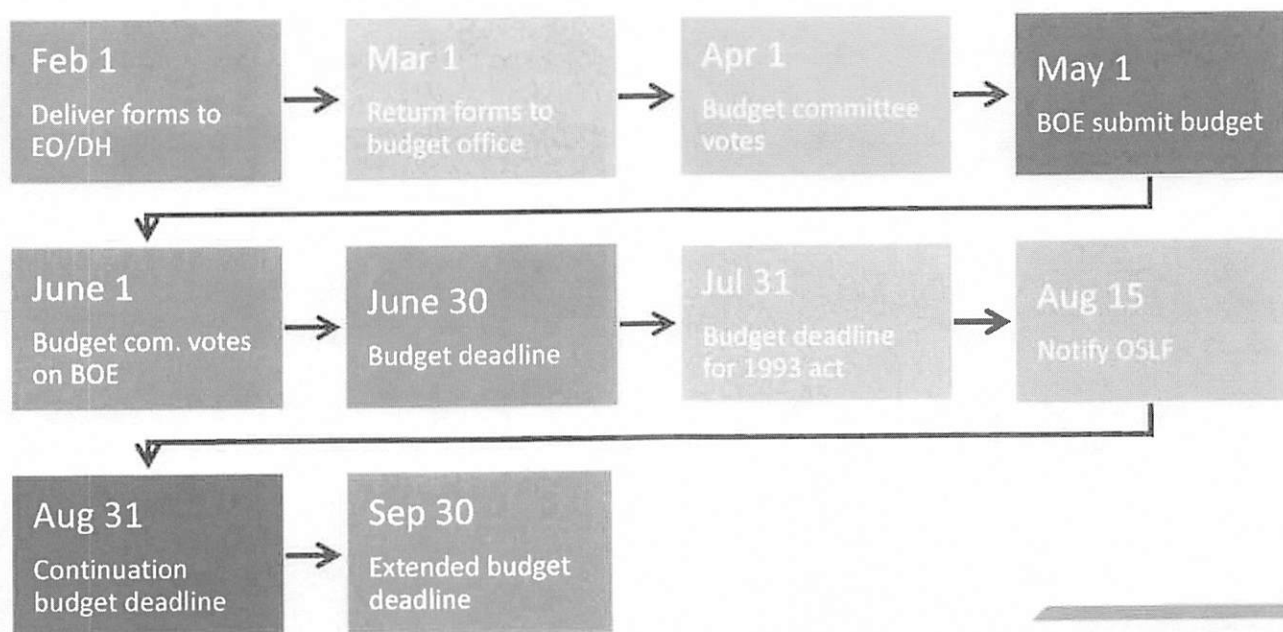
## Position and Salary Comparisons (2020)



## Timeline of BEP Budget



## Budget Calendar



County Technical Assistance Service  
INSTITUTE for PUBLIC SERVICE

## County Legislative Body's Requirement (MOE)

### T.C.A. § 49-3-314(c)(1)

- Cannot supplant total local current operating funds
- Excluding capital outlay & debt service

### T.C.A. § 49-2-203(a)(10)(A)(ii)

- Cannot submit budget proposing to supplant local current operating funds
- Directly or indirectly supplanting not allowed

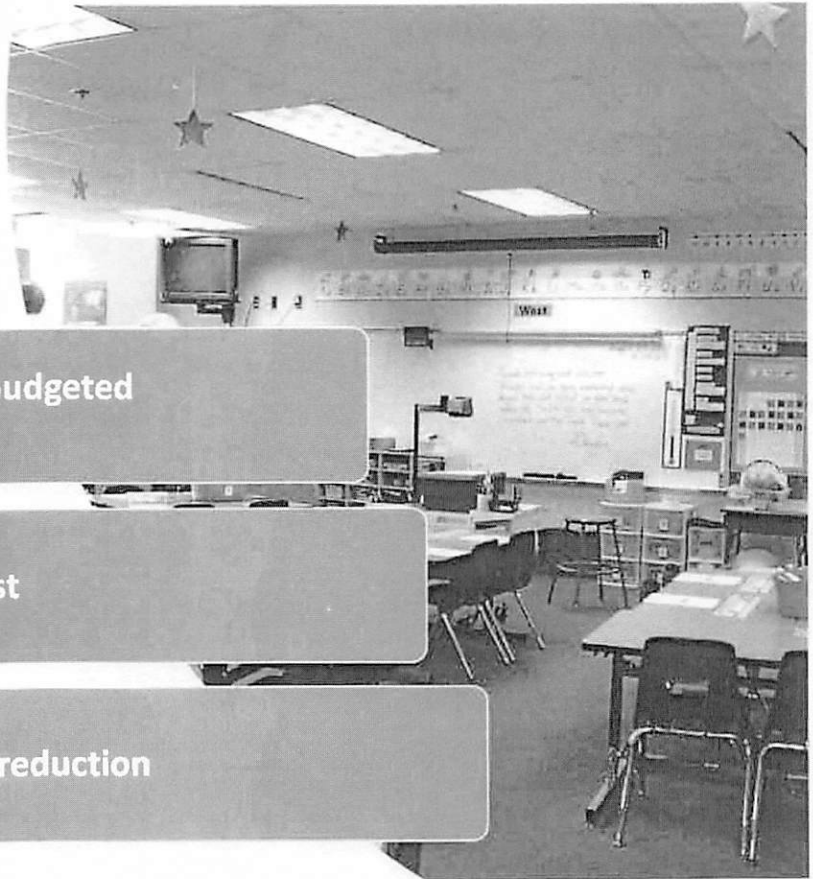
## MOE Details

---

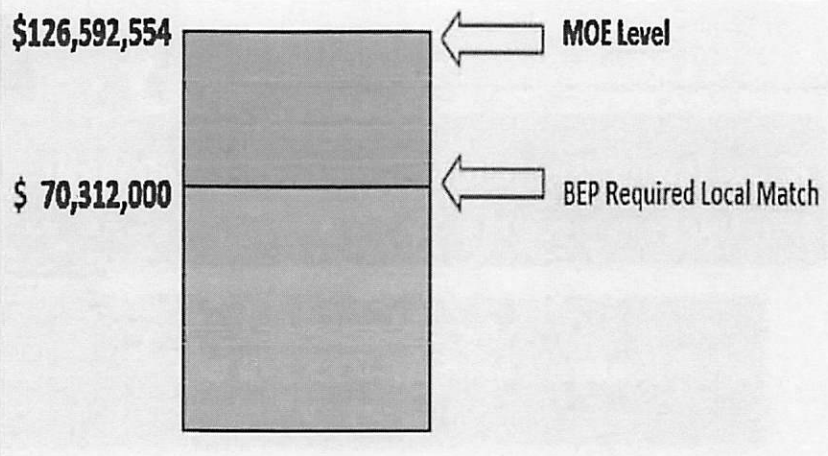
Budgeted local revenues  $\geq$  prior year budgeted revenues.

MOE is not a one-time, pass-fail test

ADM decrease allows for MOE reduction



# Local Revenue Breakdown



## Required Local Match vs. Actual Local Effort 2020 – 2021

State Share	Local Match	Total BEP	Local Effort
\$4,905,781,000	\$2,531,426,000	\$7,437,207,000	\$3,939,005,330

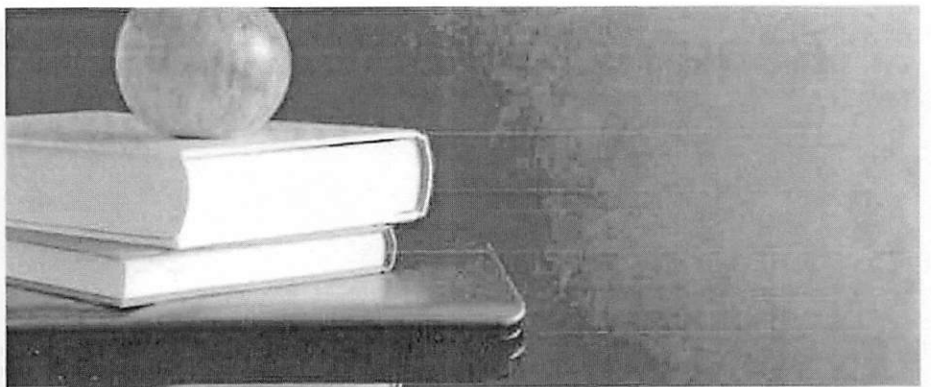


2020-2021 BEP Blue Book



# Tennessee Basic Education Program - BEP

State Board of Education  
1<sup>st</sup> Floor, Andrew Johnson Tower  
710 James Robertson Parkway  
Nashville, TN 37243-1050



## BEP Blue Book

---

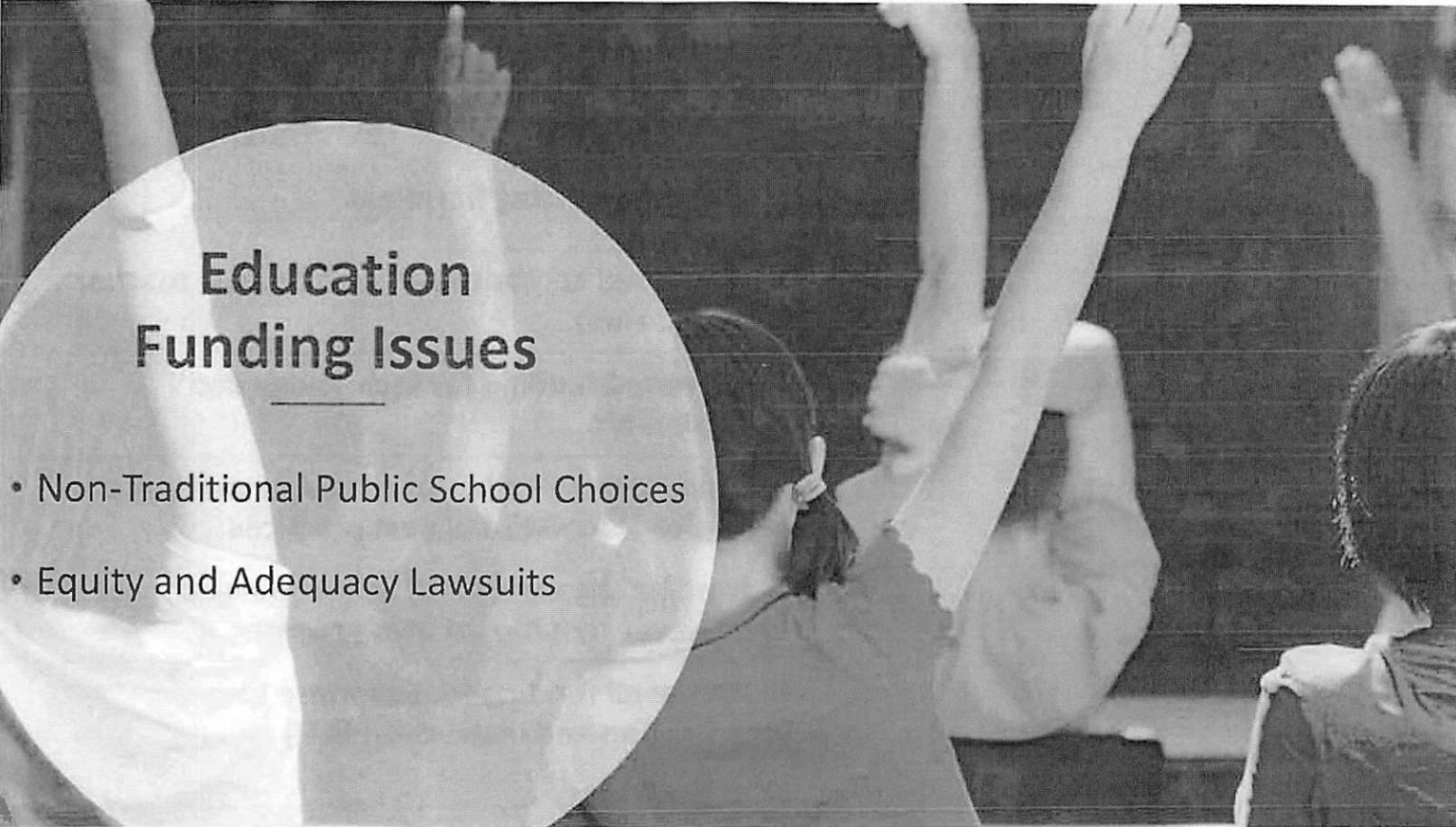


---

## **BEP Review Committee**

---

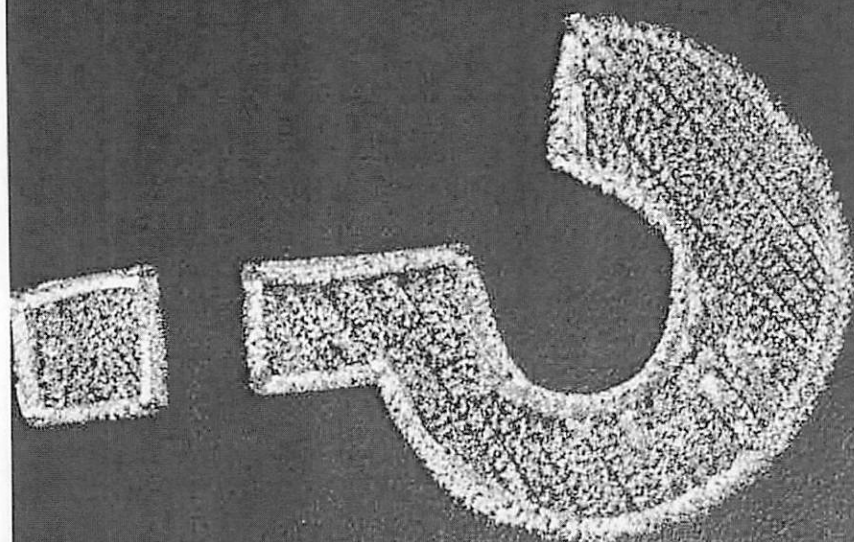
- 1. Hold LEA funding harmless**
- 2. Continued commitment to increased teacher compensation**
- 3. Increased funding for technology and accessibility**
- 4. Funding the number of school counselors at a level closer to national best practices**
- 5. Funding the number of school nurses at a level closer to national best practices**
- 6. Increased funding for Response to Intervention and Instruction (RTI)**



## Education Funding Issues

---

- Non-Traditional Public School Choices
- Equity and Adequacy Lawsuits



Sumner County

2022-2023 BEP

Instructional Salary Components						
Position Classification	ADMs		Ratio		Positions	Notes/Minimums/Maximums/Totals
<b>Instructional</b>						
<b>Teachers</b>						
<b>Regular</b>						
K-3	8,773	+	20.0	=	438.66	
4-6	6,805	+	25.0	=	272.22	
7-9	6,335	+	25.0	=	253.41	ratio adjusted for duty-free period (one of six)
10-12	5,183	+	22.08	=	234.72	ratio adjusted for duty-free period (one of six)
Career Technical	1,999	+	16.67	=	119.96	ratio adjusted for duty-free period (one of six)
<b>Special Education</b>						
Option 1	1,800	+	91.0	=	19.78	FTE voc. ed. served
Option 2	1,560	+	58.5	=	26.66	
Option 3	845	+	58.5	=	14.45	
Option 4	764	+	16.5	=	46.31	
Option 5	629	+	16.5	=	38.12	
Option 6	2	+	16.5	=	0.12	
Option 7	547	+	8.5	=	64.34	
Option 8	147	+	8.5	=	17.25	
Option 9	0	+	8.5	=	0.00	
Option 10	17	+	8.5	=	2.05	
ESL	1,256	+	20	=	62.80	
Translators	1,256	+	200	=	6.28	
<b>Art</b>						
K-6	15,579	+	525	=	29.67	
<b>Music</b>						
K-6	15,579	+	525	=	29.67	
<b>Physical Education</b>						
K-4	11,020	+	350	=	31.49	
5-6	4,559	+	265	=	17.20	
<b>Librarians</b>						
K-8	(see Blue Book)				37.00	
9-12	(see Blue Book)				14.98	
<b>School Counselors</b>						
K-6	15,579	+	500	=	31.16	
7-12 + Voc. Ed.	13,518	+	350	=	38.62	min = one per county, split based on share of total ADM
RTI positions	(see Blue Book)				10.82	
<b>Supervisors</b>						
Sys-wide Instr.	(see Blue Book)				30.76	FTE voc. ed. served at home system
Sp. Ed.	6,311	+	750	=	8.42	
Career Technical	1,999	+	1,000	=	2.00	
Sp. Ed. Assess.	6,311	+	600	=	10.52	
<b>Principals</b>						
(see Blue Book)					46.50	
<b>Asst. Principals</b>						
Elementary (K-8)					6.00	
see Blue Book						
Secondary (9-12)					15.76	
see Blue Book						
<b>Other Professional</b>						
Social Workers	use share				14.88	min = one per county, split based on share of total ADM
Psychologists	use share				11.90	min = one per county, split based on share of total ADM
<b>Total All Professional Positions</b>						
System BEP Instructional Salary				x	\$52,294.00	
County CDF				x	100.00%	
<b>Total Salary Allocation</b>					\$104,823,191	-----> \$104,823,191 ----> \$104,823,191
<b>State Percent for Instructional Salary Components</b>						x 74.81%
<b>Total State Instructional Salary Allocation</b>						\$78,421,421

Instructional Benefits Components							
Total Salary Allocation				\$104,823,191	----->	\$104,823,191	
Combined Social Security & Retirement Rates	x			16.88%			
Total Social Security & Retirement Allocation				\$17,694,155	----->	17,694,155	
Total All Professional Positions				2,004.50			
Insurance Premium Amount	x			\$7,586.00			
Total Insurance Premium Allocation				\$15,206,125	----->	15,206,125	
Total Instructional Benefits Allocation						\$32,900,280	---->
State Percent for Instructional Benefit Components							x
Total State Instructional Benefits Allocation							74.81%
							\$24,613,701

**Classroom Components**

<b>Nurses</b>	29,761	+	3,000	=	9.92	min = one per system		
Salary Allocation					52,294.00			
<b>Total Salary Allocation for Nurses</b>					\$518,774.75			
County CDF					100.00%			
<b>Total Salary Allocation for Nurses w/CDF</b>					\$518,774.75	----->	\$518,775	
Combined Social Security & Retirement Rates					16.88%			
<b>Total Social Security &amp; Retirement Allocation</b>					87,569	----->	87,569	
<b>Assistants</b>								
<b>Instructional</b>								
K-6	15,579	+	75	=	207.72			
<b>Special Education</b>								
Options 5,7,8	1,323	+	60	=	22.04			
<b>Library</b>								
see Blue Book					17.00			
<b>Total All Assistant Positions</b>					246.76			
Salary Allocation for Assistants				x	\$28,000.00			
<b>Total Salary Allocation for Assistants</b>					\$6,415,694			
County CDF				x	100.00%			
<b>Total Salary Allocation for Assistants w/CDF</b>					\$6,415,694	----->	\$6,415,694	
Assistants combined Social Security & Retirement Rates					15.82%			
<b>Total Social Security &amp; Retirement Allocation</b>					\$1,014,963	----->	\$1,014,963	
<b>Total All Non-professional Education Positions</b>					256.68			
Insurance Premium Amount				x	\$7,080.27			
<b>Total Ins. Allocation for Nurses and Assistants</b>					\$1,817,348	----->	1,817,348	
<b>Total Allocation for Nurses and Assistants</b>							\$9,854,350 ---->	9,854,350
<b>Other Classroom Allocations</b>								
<b>At Risk</b>								
Total Eligibles	6,276	x	\$1,009.75	=	\$6,337,191.00			
<b>Substitute Teachers</b>								
Total ADM	29,761	x	\$66.00	=	\$1,964,229.17			
<b>Alternative Schools</b>								
Total ADM	29,761	x	\$4.00	=	119,044.19			
7 12 + CTE	13,518	x	\$37.75	=	510,303.75	FTE voc. ed. at home system		
<b>Duty-free Lunch</b>								
Total ADM	29,761	x	\$14.00	=	416,654.67			
<b>Textbooks</b>								
Total ADM	29,761	x	\$85.00	=	2,529,689.08			
<b>Classroom Materials &amp; Supplies</b>								
reg. k-12 + Opt. 7-9	27,762	x	\$108.25	=	3,005,211.32			
Career Technical	1,999	x	\$170.00	=	339,877.71	FTE voc. ed. served		
Sp. Ed.	6,311	x	\$41.75	=	263,496.36			
<b>Instructional Equipment</b>								
reg. k-12 + Opt. 7-9	27,762	x	\$93.25	=	2,588,784.81			
Career Technical	1,999	x	\$164.75	=	329,381.49	FTE voc. ed. served		
Sp. Ed.	6,311	x	\$25.00	=	157,782.25			
<b>Classroom-related Travel</b>								
reg. k-12 + Opt. 7-9	27,762	x	\$16.00	=	444,188.28			
Career Technical	1,999	x	\$50.50	=	100,963.67	FTE voc. ed. served		
Sp. Ed.	6,311	x	\$17.25	=	108,869.75			
<b>Exit Exams</b>								
Academic grade 11	2,102	x	\$89.04	=	187,178.47			
Career Technical grade 12	468	x	\$19.33	=	9,037.06			
<b>Career Technical Education Center Transportation</b>								
see Work Sheet #1					0.00			
<b>Technology</b>								
Total ADM	29,761	x	\$41.55	=	1,236,562.84			
<b>Total Other Allocations</b>					\$20,648,445.88	----->	20,648,446	
<b>Total All Classroom Allocations</b>							\$30,502,795	
<b>State Percent for Classroom Components</b>						x	77.09%	
<b>Total State Classroom Allocation</b>							\$23,514,438	

Sumner County

2022-2023 BEP

Non-classroom Components

Position Classification

Superintendent				1.00	max = one per county, split based on share of total ADM		
Salary Allocation	x			\$125,200			
County CDF	x			100.00%			
Total Salary Allocation				\$125,200	----->	\$125,200	
Combined Social Security & Retirement Rates	x			16.88%			
Total Social Security & Retirement Allocation				\$21,134	----->	21,134	
Technology Coord		29,761	+	6,400			
Salary Allocation				5.85			
County CDF				\$52,294			
Total Salary Allocation				100.00%			
				\$295,470	----->	\$295,470	
Total Social Security & Retirement Allocation				\$49,875	----->	49,875	
Total Superintendent and Technology Coord Positions				6.65			
Insurance Premium Amount	x			\$10,620.41			
Total Ins. Allocation for Supt and Tech Coord.				\$70,627	----->	70,627	
System Secretarial Support							
(see Blue Book)				30.76			
Salary Allocation	x			\$46,800			
County CDF	x			100.00%			
Total Salary Allocation				\$1,439,617	----->	1,439,617	
Combined Social Security & Retirement Rates	x			15.82%			
Total Social Security & Retirement Allocation				\$227,747	----->	227,747	
School Secretaries							
(see Blue Book)				81.87			
Salary Allocation	x			\$36,600			
County CDF	x			100.00%			
Total Salary Allocation				\$2,998,559	----->	2,998,559	
Combined Social Security & Retirement Rates	x			15.82%			
Total Social Security & Retirement Allocation				\$474,056	----->	474,056	
Custodians							
calculated sq. footage		3,343,214.86	+	22,376	=	149.41	from Work Sheet #2
Salary Allocation	x			\$28,000			
County CDF	x			100.00%			
Total Salary Allocation				\$4,183,501	----->	4,183,501	
Combined Social Security & Retirement Rates	x			15.82%			
Total Social Security & Retirement Allocation				\$661,830	----->	661,830	
Total Sys. and Sch. Support Positions				262.04			
Insurance Premium Amount	x			\$7,080.27			
Total Ins. Allocation for Sys. and Sch. Support				\$1,855,349	----->	1,855,349	
Total Allocation for Non-classroom Positions						\$12,400,966	----> \$12,400,966

Sumner County

2022-2023 BEP

Non-classroom Components (Cont'd).

Other Non-classroom Allocations

Non-instructional Equipment

Total ADM	29,781	x	\$26.50	=	\$788,667.77	----->	788,668
-----------	--------	---	---------	---	--------------	--------	---------

Pupil Transportation

11,299,681

Maintenance & Operations

calculated sq footage	3,343,214.86	x	\$3.92	=	13,105,402.25	from Work Sheet #2
-----------------------	--------------	---	--------	---	---------------	--------------------

CDF & Benefits for Transportation and M&O Personnel

45% of Pupil Transportation

\$5,084,856.66

60% of M&O

7,863,241.35

Total Allocation for Trans & M&O Personnel Salaries

\$12,948,098.01	----->	12,948,098
-----------------	--------	------------

County CDF Adjustment

x	0.00%
---	-------

CDF Allocation for Trans & M&O Salaries

\$0.00	----->	0
--------	--------	---

Total Allocation for Trans & M&O Salaries w/CDF

\$12,948,098.01

Combined Social Security & Retirement Rates

x	15.82%
---	--------

Ret/FICA Allocation for Trans & M&O Personnel

\$2,048,389.10	----->	2,048,389
----------------	--------	-----------

Total Allocation for Trans & M&O Salaries w/CDF

\$12,948,098.01

Non-classroom Ins. Prem. % of Salary

x	20.84%
---	--------

divide ins. prem. allocations by salary allocations

Insurance Allocation for Trans & M&O Personnel

\$2,698,997.41	----->	2,698,997
----------------	--------	-----------

Other Transportation and M&O

55% of Pupil Transportation

\$6,214,824.81

40% of M&O

5,242,160.90

Total Allocation for Other Trans & M&O

\$11,456,985.70	----->	11,456,986
-----------------	--------	------------

Capital Outlay

(see Work Sheet #2)

26,372,760.43	----->	26,372,760
---------------	--------	------------

Total Other Non-classroom Allocations

\$56,313,898	---->	56,313,898
--------------	-------	------------

Total All Non-classroom Allocations

\$88,714,864

State Percent for Non-classroom Components

x	58.33%
---	--------

Total State Non-classroom Allocation

\$40,079,948

Total State Allocation

\$166,629,508



**Work Sheet #1: Career Technical Education Center Transportation**

FTEADM transported		0
Average one-way miles to center	x	0.00
Unit Cost	x	<u>\$36.06</u>
<b>Total Career Technical Education Center Transportation</b>		<b>0</b>

**Work Sheet #2: Capital Outlay**

ADMs					
<b>Square Footage Requirement</b>					
k-4	11,272	x	100	=	1,127,174.67
5-8	9,378	x	110	=	1,031,629.43
9-12	9,111	x	130	=	1,184,410.76
<b>Total Square Footage Requirement</b>					<b>3,343,214.86</b>
<b>Estimated Cost of Construction</b>					
k-4 sq. footage	1,127,175	x	\$147.26	=	165,967,741.33
5-8 sq. footage	1,031,629	x	\$151.72	=	156,518,817.69
9-12 sq. footage	1,184,411	x	\$170.44	=	201,870,989.81
<b>Subtotal Estimated Cost of Construction</b>					<b>524,377,528.82</b>
Equipment Allocation Rate		x	10.0%		
					<b>52,437,752.88</b>
					<b>52,437,753</b>
<b>Subtotal Estimated Cost of Construction</b>					<b>524,377,528.82</b>
Architect's Fees		x	7.0%		
					<b>36,706,427.02</b>
					<b>36,706,427</b>
<b>Total Estimated Cost of Construction</b>					<b>\$613,521,709</b>
<b>Estimated Annual Cost of Construction</b>					
Debt Service Period		@	20 years		
Debt Service Rate		@	6.00% interest		
Amortization Cost					<b>\$1,054,910,417</b>
Life Expectancy		+	40 years		
<b>Grand Total Capital Outlay Funding</b>					<b>\$26,372,760</b>

**Sumner County**  
**Basic Education Program Allocation**  
**2022-2023**  
**July Final Allocation**

**Instructional Salaries Funding**

Total Full Funding - Instructional	\$104,823,000
Less: Required Local Matching Funds 25.19%	26,402,000
<b>State Share of Instructional Funding 74.81%</b>	<b>(1) \$78,421,000</b>

**Instructional Benefits Funding**

Total Full Funding - Instructional	\$32,900,000
Less: Required Local Matching Funds 25.19%	8,287,000
<b>State Share of Instructional Funding 74.81%</b>	<b>(2) \$24,613,000</b>

**Classroom Funding**

Total Full Funding - Classroom	\$30,503,000
Less: Required Local Matching Funds 22.91%	6,988,000
<b>State Share of Classroom Funding 77.09%</b>	<b>(3) \$23,515,000</b>

**Non-Classroom Funding**

Total Full Funding - Non-Classroom	\$68,715,000
Less: Required Local Matching Funds 41.67%	28,635,000
<b>State Share of Non-Classroom Funding 58.33%</b>	<b>(4) \$40,080,000</b>

**Total State BEP Funding Allocation** (1) + (2) + (3) + (4) **\$166,629,000** (5)

FY22 Local Contribution

Total Required Local Matching Funds	70,312,000	(6)	112,681,886
Total BEP Funding - State and Local	\$236,941,000	(5) + (6)	

**Additional Information**

<b>Student Counts (Weighted average of months 2,3,6 and 7)</b>	<b>2021-22</b>	<b>2020-21</b>
Total ADMs	29,761	28,942
Career and Technical ADMs Served	1,999	1,820
Special Education ADMs Identified and Served	6,311	5,980
 <b>FY23 New Instructional Salary Funds / Required increase</b>	 <b>\$3,016,000</b>	
<b>System FY21 Weighted Average Salary</b>	<b>\$49,660</b>	
<b>Statewide FY21 Weighted Average Salary</b>	<b>\$47,837</b>	
 <b>IEA Program - per pupil amount</b>	 <b>\$7,961</b>	
 <b>Fiscal Capacity Indices</b>		
TACIR Index	2.505%	
CBER/Fox Index	2.612%	
TACIR 50% & CBER 50%	2.559%	

Education Maintenance Effort Test

First Level - Year to Year Revenue Comparison		2022 - 2023	2021 - 2022	2021 - 2022	2021 - 2022	Budget to Budget	Budget to Actual	
		Budget	Amended Budget	Original Budget	Actual Revenue	Comparison	Comparison	
40110 Current Property Tax	\$	88,835,941	\$ 84,262,132	\$ 81,506,271	\$ 84,902,634	\$ 4,573,809	\$ 640,502	<p>TCA 49-2-203(a)(10)(A)(i) - "No LEA shall submit a budget to the local legislative body that directly or indirectly supplants or proposes to use state funds to supplant any local current operation funds, excluding capital outlay and debt service"</p> <p>TCA 49-3-314 (e)(1) - "No LEA shall use state funds to supplant total local current operating funds, excluding capital outlay and debt service"</p> <p>Budgeted local revenues for the Fiscal Year MUST BE EQUAL TO GREATER THAN the budgeted local revenues for the previous Fiscal Year, as amended. Budgets CANNOT be amended below the Maintenance of Effort levels of the prior year.</p> <p>Budget to Actual Comparison is for informational purposes only. If actual revenue is less than budgeted revenue there is no requirement for the County Commission to fund the difference.</p>
40120 Trustee's Collections - Prior Year	\$	728,044	\$ 954,347	\$ 792,932	\$ 1,096,936	\$ (226,303)	\$ 142,589	
40125 Trustee's Collection - Bankruptcy	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
40130 Circuit Clerk/Clerk & Master Collections - Prior Years	\$	632,239	\$ 604,009	\$ 576,845	\$ 658,471	\$ 28,230	\$ 54,462	
40140 Interest and Penalty	\$	173,282	\$ 204,842	\$ 173,273	\$ 218,505	\$ (31,560)	\$ 13,663	
40150 Pickup Taxes	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
40161 Payments in Lieu of Taxes - T.V.A.	\$	2,080	\$ 2,080	\$ 2,080	\$ 2,080	\$ -	\$ (0)	
40162 Payments in Lieu of Taxes - Local Utilities	\$	450,552	\$ 450,552	\$ 394,619	\$ 422,567	\$ -	\$ (27,985)	
40163 Payments in Lieu of Taxes - Other	\$	280,101	\$ 279,476	\$ 179,027	\$ 279,483	\$ 10,625	\$ 7	
40210 Local Option Sales Tax	\$	29,446,414	\$ 30,039,316	\$ 23,445,506	\$ 31,090,520	\$ (592,902)	\$ 1,051,204	
40220 Hotel/Motel Tax	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
40230 Local Amusement Tax	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
40240 Wheel Tax	\$	5,409,948	\$ 5,679,535	\$ 5,193,593	\$ 5,819,437	\$ (269,587)	\$ 139,902	
40270 Business Tax	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
40275 Mixed Drink Tax	\$	436,619	\$ 250,000	\$ 250,000	\$ 488,401	\$ 186,619	\$ 238,401	
40280 Mineral Severance Tax	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
40290 Other County Local Option Taxes	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
40320 Bank Excise Tax	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
40330 Wholesale Beer Tax	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
40340 Coal Severance Tax	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
40350 Interstate Telecommunications Tax	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
40390 Other Statutory Local Taxes	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
Total County Taxes	\$	126,405,220	\$ 122,726,289	\$ 112,514,146	\$ 124,979,034	\$ 3,678,931	\$ 2,252,745	
40610 Current Property Tax	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
40620 Prior Years Property Tax	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
40630 Interest and Penalty	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
40640 Pickup Taxes	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
40650 Payments in Lieu of Taxes	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
40710 Local Option Sales Tax	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
Total City/Special School District Taxes	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
41110 Marriage Licenses	\$	6,199	\$ 6,105	\$ 5,877	\$ 6,408	\$ 94	\$ 303	
41140 Cable TV Franchise	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
41150 Mobile Home Licenses	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
41980 Other Permits	\$	1,253	\$ 1,530	\$ 1,530	\$ 1,462	\$ (277)	\$ (68)	
44110 Investment Income	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
44120 Lease/Rentals	\$	30,000	\$ 30,000	\$ 30,000	\$ 45,449	\$ -	\$ 15,449	
46830 Beer Tax	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
46850 Mixed Drink Tax (starting 15-16 Budget and 14-15 AFR use 40275 instead)	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
46851 State Revenue Sharing - T.V.A.	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
46852 State Revenue Sharing - Telecommunications	\$	149,882	\$ 130,333	\$ 130,333	\$ 157,133	\$ 19,549	\$ 26,800	
47630 Public Law 874 - Maintenance and Operations	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Other Local and State Revenue	\$	187,334	\$ 167,968	\$ 167,740	\$ 210,452	\$ 19,366	\$ 42,484	
Total Revenue	\$	126,592,554	\$ 122,894,257	\$ 112,681,886	\$ 125,189,486	\$ 3,698,297	\$ 2,295,229	
Less Local Revenue Increases for:								
Capital Outlay	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Adjusted Revenue	\$	126,592,554	\$ 122,894,257	\$ 112,681,886	\$ 125,189,486	\$ 3,698,297	\$ 2,295,229	
Second Level - Per Pupil Revenue Comparison								
Total Revenue/Adjusted Revenue	\$	126,592,554	\$ 122,894,257	\$ 112,681,886	\$ 125,189,486			
Average Daily Membership (from BEP allocation sheet)		-	\$ -	\$ -	\$ -			
Per Pupil Revenue	\$	-	\$ -	\$ -	\$ -			
BEP Required Local Match (Informational Purposes)		\$ 70,312,000						